

EXHIBIT C

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

RICHARD A. WILLIAMSON, ON BEHALF
OF AND AS TRUSTEE FOR AT HOME
BONDHOLDERS' LIQUIDATING TRUST

Plaintiffs,

v.

VERIZON COMMUNICATIONS INC.,
VERIZON SERVICES CORP.,
VERIZON CORPORATE RESOURCES
GROUP LLC, VERIZON DATA SERVICES
LLC, VERIZON NEW YORK INC.,
AT&T INC., AT&T OPERATIONS, INC.,
AT&T SERVICES, INC.,

Defendants.

CIVIL ACTION

ECF CASE

Civil Action No. 1:11-cv-04948 (LTS)(KNF)

**DECLARATION OF RICHARD J.
SINTON IN SUPPORT OF AT&T INC.'S
MOTION TO DISMISS**

**DECLARATION OF RICHARD SINTON IN SUPPORT OF
AT&T INC'S MOTION TO DISMISS**

I, Richard J. Sinton hereby declare as follows:

1. I am over the age of twenty-one and fully competent to make this Declaration. I make this Declaration upon personal knowledge.

2. I am a General Attorney in the Law Department of AT&T Services, Inc. responsible for state and local tax matters. I have been in that position since 1983 and with the Company since 1982. In my position, I am personally familiar with the tax structure and holdings of AT&T Inc., AT&T Operations, Inc., and AT&T Services, Inc. All of the statements in this Declaration are, unless otherwise indicated, based upon my personal knowledge, review of corporate and business records, and interviews with appropriately knowledgeable persons. The statements contained herein are true and correct.

3. In connection with their opposition to AT&T Inc.'s motion to dismiss for lack of

personal jurisdiction, Plaintiffs alleged that AT&T Inc. owns two parcels of real property in New York City, located at 811 Tenth Avenue and 33 Thomas Street.

4. Based upon my review of corporate and business records, I have determined that in connection with SBC's acquisition of AT&T in 2005, AT&T, Inc. (formerly SBC Communications, Inc.) filed a transfer tax return to satisfy what it believed were the requirements of Section 1404 (e) of the New York Tax Law.

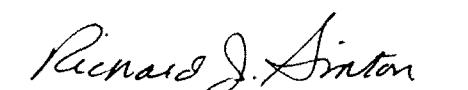
4. Upon reviewing corporate and business records, I have determined that AT&T Inc. does not own and has never owned any real property in New York.

5. Upon reviewing corporate and business records, I have determined that AT&T Inc. has never paid property taxes in New York.

6. Attached as Exhibit 1 is a true and accurate copy of the Quarterly Statement of Accounts from the NYC Department of Finance, confirming that AT&T Communications, Inc. is the registered taxpayer of 811 Tenth Avenue and 33 Thomas Street.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed this 9th day of May 2012.



Richard J. Sinton

EXHIBIT 1

Quarterly
Statement of Account

33 Thomas

Owner Name: AT&T COMMUNICATIONS, INC.
Property Address:
Borough, Block & Lot: MANHATTAN (1), 70022, 0211
Ident Number: A22-25

Mailing Address:
AT AND T. COMMUNICATIONS
P.O. BOX 7207
BEDMINSTER, NJ 07921-7207

Statement Billing Summary

(Reflects Account Activity From Your Last Statement Through November 18, 2011)

Previous Balance	\$0.00
Amount Paid	\$0.00
Interest	\$0.00
Unpaid Balance, If Any	\$0.00
Current Amount Due	\$0.00
Total Amount Due By January 3, 2012	\$0.00
Overpayments/Credits On Account	\$41,255.70



If you use online banking, update your payment instructions with our new mailing address:
PO Box 680, Newark, NJ 07101-0680

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2949

page 1 of 2



THIS STATEMENT IS FOR YOUR INFORMATION ONLY

If You Pay Via On-Line Banking You Must Include This Account Number: 1-70022-0211

Pay Today The Easy Way
nyc.gov/payonline

Total Amount Due By January 3, 2012

\$0.00

Amount Enclosed: If Paying The Easy Way Isn't For You,
Mail Payment To:NYC Department of Finance
P.O. Box 680
Newark, NJ 07101-0680

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4514005688 PRESORT 5686 1 MB 0 350 P1C24 <>
AT AND T. COMMUNICATIONS
P.O. BOX 7207
BEDMINSTER NJ 07921-7207



33 Thomas

Overpayments/Credits On Account	Activity Date	Date	Amount
Finance-Utility Property		01/01/2012	\$0.00
Adopted Tax Rate			\$-41,255.70
Total Overpayments/Credits On Account			\$-41,255.70

How We Calculated Your Property Tax For July 1, 2011 Through June 30, 2012

Tax Class 4 - Commercial Property	Tax Rate		
Original Tax Rate Billed June 2011	10.3120%		
New Tax Rate	10.1520%		
Estimated Market Value \$57,338,000			
Billable Assessed Value	New Tax Rate		Taxes
		X	=
Tax Before Exemptions And Abatements	\$25,784,820		\$2,617,675
Tax Before Abatements	\$25,784,820		\$2,617,675
Annual Property Tax			\$2,617,675
Original Property Tax Billed In June 2011	\$25,784,820		\$2,658,931
Change In Property Tax Bill Based On New Tax Rate			\$-41,256

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Did Your Mailing Address Change?

If So, Please Visit Us At nyc.gov/changemailingaddress Or Call 311.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.





8/11/10 AM

Quarterly
Statement of Account

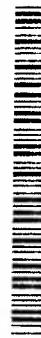
Owner Name: AT&T COMMUNICATIONS, INC.
Property Address:
Borough, Block & Lot: MANHATTAN (1), 70022, 0191
Ident Number: A22-23

Mailing Address:
AT AND T. COMMUNICATIONS
P.O. BOX 7207
BEDMINSTER, NJ 07921-7207

Statement Billing Summary

(Reflects Account Activity From Your Last Statement Through November 18, 2011)

Previous Balance	\$0.00
Amount Paid	\$0.00
Interest	\$0.00
Unpaid Balance, If Any	\$0.00
Current Amount Due	\$0.00
Total Amount Due By January 3, 2012	\$0.00
Overpayments/Credits On Account	\$30,720.22



If you use online banking, update your payment instructions with our new mailing address:
PO Box 680, Newark, NJ 07101-0680

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page 1 of 2



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If You Pay Via On-Line Banking You Must Include This Account Number: 1-70022-0191

Pay Today The Easy Way
nyc.gov/payonline

Total Amount Due By January 3, 2012

\$0.00

Amount Enclosed: If Paying The Easy Way Isn't For You,
Mail Payment To:NYC Department of Finance
P.O. Box 680
Newark, NJ 07101-0680#BNWFFBV
#8880930111118010#
4514005685 PRESENT 5685 1 MB 0.390 P1C24 <>
AT AND T. COMMUNICATIONS
P.O. BOX 7207
BEDMINSTER NJ 07921-7207



8/11/10 AH

Overpayments/Credits On Account	Activity Date	Date	Amount
Finance-Utility Property		01/01/2012	\$0.00
Adopted Tax Rate			\$-30,720.22
Total Overpayments/Credits On Account			\$-30,720.22

How We Calculated Your Property Tax For July 1, 2011 Through June 30, 2012

Tax Class 4 - Commercial Property	Tax Rate
Original Tax Rate Billed June 2011	10.3120%
New Tax Rate	10.1520%
Estimated Market Value \$42,667,000	
Tax Before Exemptions And Abatements	Billable Assessed Value
	\$19,200,150
	X 10.1520%
	=
	\$1,949,199
Tax Before Abatements	\$19,200,150
Annual Property Tax	
Original Property Tax Billed In June 2011	\$19,200,150
Change In Property Tax Bill Based On New Tax Rate	
	\$1,979,919
	\$-30,720

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Did Your Mailing Address Change?

If So, Please Visit Us At nyc.gov/changemailingaddress Or Call 311.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

